



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB1779

Introduced 2/5/2025, by Sen. Jil Tracy

SYNOPSIS AS INTRODUCED:

35 ILCS 5/509

from Ch. 120, par. 5-509

Amends the Illinois Income Tax Act. Provides that the Department of Revenue shall include the 100 Club of Illinois Fund checkoff on the individual income tax form for the taxable year beginning on January 1, 2025. Provides that, if, on October 1, 2026, or on October 1 of any subsequent year, the total contributions to the 100 Club of Illinois Fund checkoff do not equal \$100,000 or more, the explanations and spaces for designating contributions to the fund shall be removed from the individual income tax return forms for the following and all subsequent years and all subsequent contributions to the fund shall be refunded to the taxpayer. Effective immediately.

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1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Illinois Income Tax Act is amended by
5 changing Section 509 as follows:

6 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

7 Sec. 509. Tax checkoff explanations.

8 (a) All individual income tax return forms shall contain
9 appropriate explanations and spaces to enable the taxpayers to
10 designate contributions to the funds to which contributions
11 may be made under this Article 5.

12 (b) Each form shall contain a statement that the
13 contributions will reduce the taxpayer's refund or increase
14 the amount of payment to accompany the return. Failure to
15 remit any amount of increased payment shall reduce the
16 contribution accordingly.

17 (c) If, on October 1 of any year, the total contributions
18 to any one of the funds made under this Article 5 do not equal
19 \$100,000 or more, the explanations and spaces for designating
20 contributions to the fund shall be removed from the individual
21 income tax return forms for the following and all subsequent
22 years and all subsequent contributions to the fund shall be
23 refunded to the taxpayer. This contribution requirement does

1 not apply to the Diabetes Research Checkoff Fund checkoff
2 contained in Section 507GG of this Act.

3 (d) Notwithstanding any other provision of law, the
4 Department shall include the Hunger Relief Fund checkoff
5 established under Section 507SS on the individual income tax
6 form for the taxable year beginning on January 1, 2012. If, on
7 October 1, 2013, or on October 1 of any subsequent year, the
8 total contributions to the Hunger Relief Fund checkoff do not
9 equal \$100,000 or more, the explanations and spaces for
10 designating contributions to the fund shall be removed from
11 the individual income tax return forms for the following and
12 all subsequent years and all subsequent contributions to the
13 fund shall be refunded to the taxpayer.

14 (e) Notwithstanding any other provision of law, the
15 Department shall include the 100 Club of Illinois Fund
16 checkoff established under Section 507LLL on the individual
17 income tax form for the taxable year beginning on January 1,
18 2025. If, on October 1, 2026, or on October 1 of any subsequent
19 year, the total contributions to the 100 Club of Illinois Fund
20 checkoff do not equal \$100,000 or more, the explanations and
21 spaces for designating contributions to the fund shall be
22 removed from the individual income tax return forms for the
23 following and all subsequent years and all subsequent
24 contributions to the fund shall be refunded to the taxpayer.

25 (Source: P.A. 96-328, eff. 8-11-09; 97-1117, eff. 8-27-12.)

26 Section 99. Effective date. This Act takes effect upon

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1 becoming law.